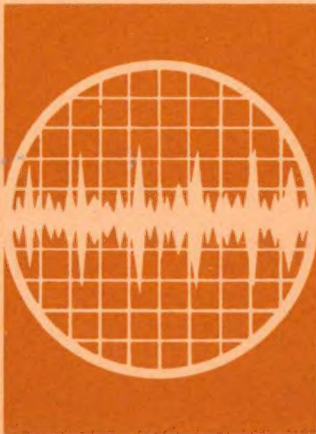
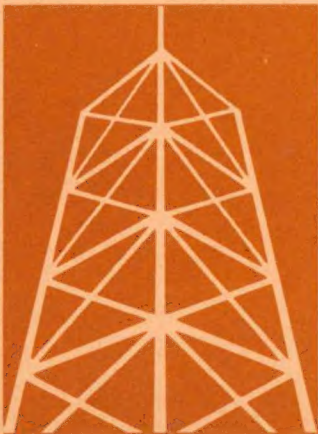




South Coast ELECTRONICS

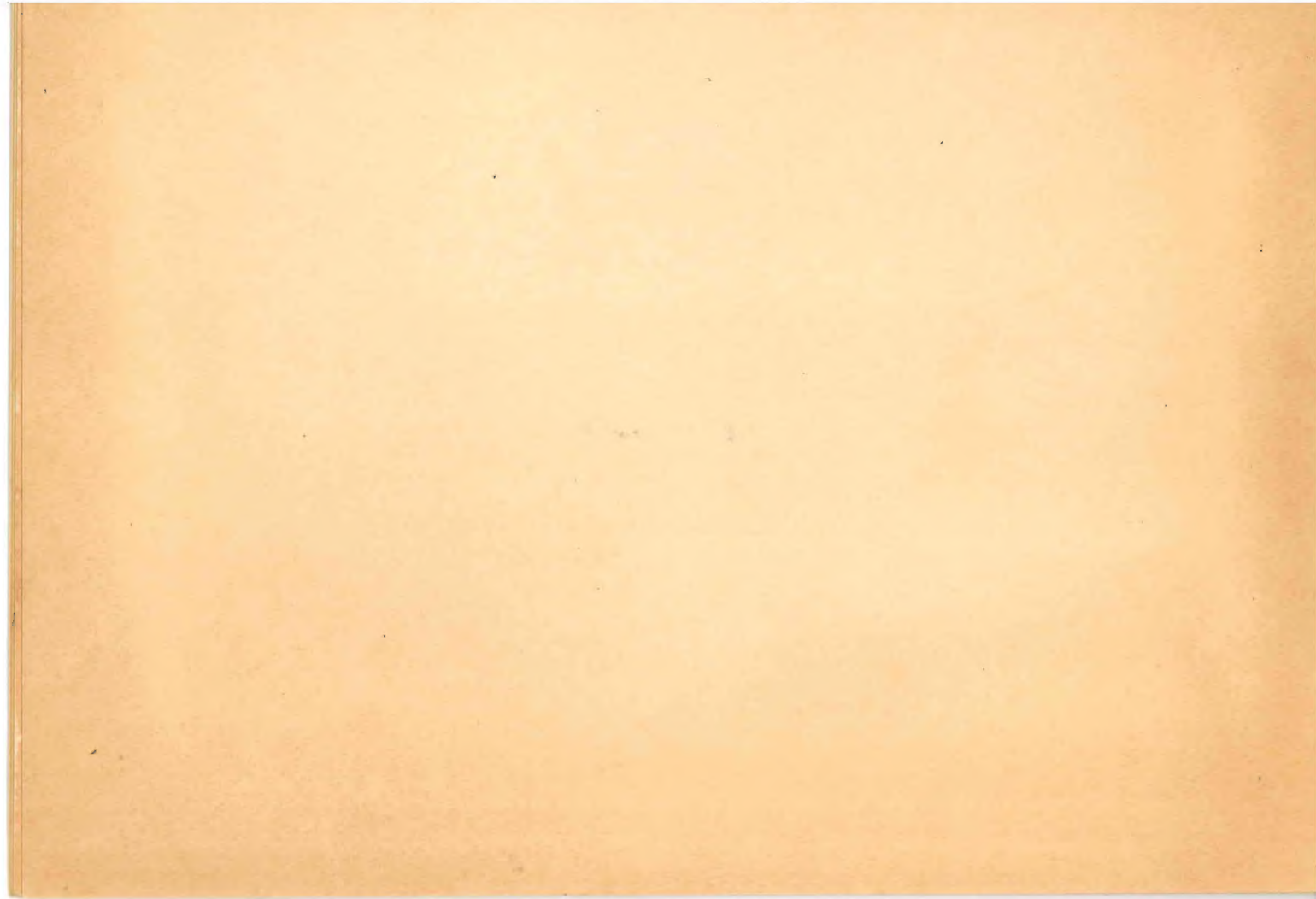


Employees'
Earnings
Records

NAME

Martin Felsenfeld

A386-5



TO THE STUDENT

The following information will be needed as you complete each employee's earnings record and the payroll registers:

1. The payroll tax rates are:

FICA tax — 7% on first \$30,000 of earnings (both employee and employer).

State unemployment tax — 2.7% on first \$6,000 of earnings (employer only).

Federal unemployment tax — 0.7% on first \$6,000 of earnings (employer only).

2. To find the income tax deduction for each employee, use the partial Wage Bracket Withholding Table given at the back of this book. The number of exemptions for each employee is shown at the top of each earnings record.

EMPLOYEE'S

Name Berndt, Donald R.

Address 941 W. Walnut St.

Anaheim, CA 92806-3083

Date of Birth August 17, 19--

Telephone 637-1247

Soc. Sec. No. 567-47-3175

Married ☒ Single
Pay Rate Weekly

Male ☒ Female
Biweekly \$550.00
Monthly (\$575.00 as of June 22)

Number of Withholding Allowances 4

Other Deductions:

AR — Accounts Receivable

UF — United Fund

	PAY PERIOD		TOTAL EARNINGS	CUMULATIVE TOTAL
	QUARTER	DATE		
1	1st	Totals	385000	385000
2	2d	Apr 13	55000	440000
3		27	55000	495000
4		May 11	55000	550000
5		25	55000	605000
6		June 8	55000	660000
7		22	57500	717500
8				
9				
10				
11				
12				

EARNINGS RECORD

Date Employed December 2, 19-- Occupation Salesperson

Date Employment Terminated _____ Account Charged Sales Salaries Exp.

DEDUCTIONS					TOTAL	NET AMOUNT PAID	
FEDERAL INCOME TAX	FICA TAX	OTHER					
34860	26950	UF	3000	64810	3201	90	1
4980	3850	—		8830	4617	0	2
4980	3850	—		8830	4617	0	3
4980	3850	—		8830	4617	0	4
4980	3850	—		8830	4617	0	5
4980	3850	—		8830	4617	0	6
5340	4025	—		9365	4813	5	7
							8
							9
							10
							11
							12

A386-5 — 2

EMPLOYEE'S

Name Davison, Mark L.

Address 1008 W. Magnolia St.

Garden Grove, CA 92641-1862

Date of Birth June 1, 19--

Telephone 539-4074

Soc. Sec. No. 328-40-1992

Married ☒

Single ☐

Male ☒

Female ☐

Pay Rate

Weekly

Biweekly \$775.00

(\$815.00 as of June 22)

Monthly

Number of Withholding Allowances 5

Other Deductions:

AR — Accounts Receivable

UF — United Fund

	PAY PERIOD		TOTAL EARNINGS	CUMULATIVE TOTAL
	QUARTER	DATE		
1	1st	Totals	542500	542500
2	2d	Apr. 13	77500	620000
3		27	77500	697500
4		May 11	77500	775000
5		25	77500	852500
6		June 8	77500	930000
7		22	81500	1011500
8				
9				
10				
11				
12				

EARNINGS RECORD

Date Employed July 16, 19--

Occupation Sales Manager

Date Employment Terminated.

Account Charged Sales Salaries Exp.

DEDUCTIONS					NET AMOUNT PAID	
FEDERAL INCOME TAX	FICA TAX	OTHER	TOTAL			
61110	37975	UF 5000	104085	438415	1	
8730	5425	—	14155	63345	2	
8730	5425	—	14155	63345	3	
8730	5425	—	14155	63345	4	
8730	5425	—	14155	63345	5	
8730	5425	—	14155	63345	6	
9690	5705	—	15395	66105	7	
					8	
					9	
					10	
					11	
					12	

EMPLOYEE'S

Name Espinoza, Robert R.

Address 631 Peachtree Circle

Fountain Valley, CA 92708-1698

Date of Birth December 19, 19--

Telephone 962-4631

Soc. Sec. No. 371-26-7019

Married ☒ X

Single ☐

Male ☒ X

Female ☐

Pay Rate

Weekly

Biweekly \$675.00

(\$715.00 as of June 22)

Monthly

Number of Withholding Allowances 3

Other Deductions:

AR — Accounts Receivable

UF — United Fund

	PAY PERIOD		TOTAL EARNINGS	CUMULATIVE TOTAL
	QUARTER	DATE		
1	1st	Totals	472500	472500
2	2d	Apr. 13	67500	540000
3		27	67500	607500
4		May 11	67500	675000
5		25	67500	742500
6		June 8	67500	810000
7		22	71500	881500
8				
9				
10				
11				
12				

EARNINGS RECORD

Date Employed March 15, 19-- Occupation Asst. Sales Manager

Date Employment Terminated _____ Account Charged Sales Salaries Exp.

DEDUCTIONS				NET AMOUNT PAID	
FEDERAL INCOME TAX	FICA TAX	OTHER	TOTAL		
576 80	330 75	UF 50 00	957 55	3767 45	1
82 40	47 25	—	129 65	545 35	2
82 40	47 25	—	129 65	545 35	3
82 40	47 25	—	129 65	545 35	4
82 40	47 25	—	129 65	545 35	5
82 40	47 25	—	129 65	545 35	6
91 40	50 05	—	141 45	573 55	7
					8
					9
					10
					11
					12

EMPLOYEE'S

Name Hoffman, Bradley C.

Address 612 N. Oswego Ave., Apt. #18

Huntington Beach, CA 92646-4206

Date of Birth November 12, 19--

Telephone 979-6311

Soc. Sec. No. 542-48-4070

Married ☒

Single ☐

Male ☒

Female ☐

Pay Rate

Weekly

Biweekly \$440.00

(\$465.00 as of Jan 1968)

Monthly

Number of Withholding Allowances 2

Other Deductions:

AR — Accounts Receivable

UF — United Fund

	PAY PERIOD		TOTAL EARNINGS	CUMULATIVE TOTAL
	QUARTER	DATE		
1	1st	Totals	308000	308000
2	2d	Apr. 13	44000	352000
3		27	44000	396000
4		May 11	44000	440000
5		25	44000	484000
6		June 8	44000	528000
7		22	46500	574500
8				
9				
10				
11				
12				

EARNINGS RECORD

Date Employed February 1, 19-- Occupation Salesperson--Shipping

Date Employment Terminated _____ Account Charged Sales Salaries Exp.

DEDUCTIONS				TOTAL	NET AMOUNT PAID	
FEDERAL INCOME TAX	FICA TAX	OTHER				
31990	21560	AR 200 00 UF 25 00		76050	231950	1
4570	3080	_____		7650	36350	2
4570	3080	_____		7650	36350	3
4570	3080	_____		7650	36350	4
4570	3080	_____		7650	36350	5
4570	3080	_____		7650	36350	6
4570	3080	_____		7650	36350	7
						8
						9
						10
						11
						12

EMPLOYEE'S

Name Mc Intosh, Sandra F.

Address 1964 N. Victoria St.

Costa Mesa, CA 92627-3812

Date of Birth October 31, 19--

Telephone 645-6620

Soc. Sec. No. 468-41-4729

Married ☒ X

Single ☐

Male ☐

Female ☒ X

Pay Rate

Weekly

Biweekly \$320.00

Monthly

Number of Withholding Allowances 0

Other Deductions:

AR — Accounts Receivable

UF — United Fund

	PAY PERIOD		TOTAL EARNINGS	CUMULATIVE TOTAL
	QUARTER	DATE		
1	1st	Totals	64000	64000
2	2d	Apr 13	32000	96000
3		27	32000	128000
4		May 11	32000	160000
5		25	32000	192000
6		June 8	32000	224000
7		22	32000	256000
8				
9				
10				
11				
12				

EARNINGS RECORD

Date Employed March 2, 19-- Occupation Salesperson

Date Employment Terminated _____ Account Charged Sales Salaries Exp.

DEDUCTIONS				TOTAL	NET AMOUNT PAID	
FEDERAL INCOME TAX	FICA TAX	OTHER				
75 80	44 80	UF 15 00	120 60	519 40	1	
37 90	22 40	—	60 30	259 70	2	
37 90	22 40	—	60 30	259 70	3	
37 90	22 40	—	60 30	259 70	4	
37 90	22 40	—	60 30	259 70	5	
37 90	22 40	—	60 30	259 70	6	
37 90	22 40	—	60 30	259 70	7	
					8	
					9	
					10	
					11	
					12	

EMPLOYEE'S

Name Peterson, Karen B.

Address 1840 S. Beachwood Ct.

Date of Birth January 16, 19--

Westminister, CA 92683-2881

Telephone 892-2490

Soc. Sec. No. 367-30-1976

Married X

Single

Male

Female X

Pay Rate

Weekly

Biweekly \$480.00

Monthly

Number of Withholding Allowances 2

Other Deductions:

AR — Accounts Receivable

UF — United Fund

	PAY PERIOD		TOTAL EARNINGS	CUMULATIVE TOTAL
	QUARTER	DATE		
1	1st	Totals	336000	336000
2	2d	Apr. 13	48000	384000
3		27	48000	432000
4		May 11	48000	480000
5		25	48000	528000
6		June 8	48000	576000
7		22	50000	626000
8				
9				
10				
11				
12				

EARNINGS RECORD

Date Employed September 3, 19-- Occupation Bookkeeper
 Date Employment Terminated _____ Account Charged Office Salaries Exp.

DEDUCTIONS					TOTAL	NET AMOUNT PAID	
FEDERAL INCOME TAX	FICA TAX	OTHER					
37030	23520	UF	2500	63050	272950	1	
5290	3360	—		8650	39350	2	
5290	3360	—		8650	39350	3	
5290	3360	—		8650	39350	4	
5290	3360	—		8650	39350	5	
5290	3360	—		8650	39350	6	
5690	3500	—		9190	40810	7	
						8	
						9	
						10	
						11	
						12	

EMPLOYEE'S

Name Tanaka, Daniel C.

Address 704 W. Princeton Pl.

Santa Ana, CA 92704-4016

Date of Birth March 24, 19--

Telephone 547-1035

Soc. Sec. No. 547-39-6066

Married ☒ X

Single

Male ☒ X

Female

Pay Rate

Weekly

Biweekly \$520.00

Monthly

Number of Withholding Allowances 2

Other Deductions:

AR — Accounts Receivable

UF — United Fund

	PAY PERIOD		TOTAL EARNINGS	CUMULATIVE TOTAL
	QUARTER	DATE		
1	1st	Totals	364000	364000
2	2d	Apr. 13	52000	416000
3		27	52000	468000
4		May 11	52000	520000
5		25	52000	572000
6		Jun 8	52000	624000
7		22	52000	676000
8				
9				
10				
11				
12				

EARNINGS RECORD

Date Employed August 1, 19-- Occupation Salesperson

Date Employment Terminated _____ Account Charged Sales Salaries Exp.

FEDERAL INCOME TAX	DEDUCTIONS			TOTAL	NET AMOUNT PAID	
	FICA TAX	OTHER				
42770	25480	UF	2500	70750	293250	1
6110	3640	—		9750	42250	2
6110	3640	—		9750	42250	3
6110	3640	—		9750	42250	4
6110	3640	—		9750	42250	5
6110	3640	—		9750	42250	6
5720	3850	—		9570	45430	7
						8
						9
						10
						11
						12

EMPLOYEE'S

Name Tyler, Mildred R.

Address 920 Zig Zag Way

Tustin, CA 92680-1480

Date of Birth February 28, 19--

Telephone 544-2671

Soc. Sec. No. 560-70-8132

Married ☒

Single ☐

Male ☐

Female ☒

Pay Rate

Weekly

Biweekly \$410.00

Monthly

Number of Withholding Allowances 1

Other Deductions:

AR — Accounts Receivable

UF — United Fund

	PAY PERIOD		TOTAL EARNINGS	CUMULATIVE TOTAL
	QUARTER	DATE		
1	1st	Totals	287000	287000
2	2d	Apr. 13	41000	328000
3		27	41000	369000
4		May 11	41000	410000
5		25	41000	451000
6		June 8	41000	492000
7		22	44000	536000
8				
9				
10				
11				
12				

EARNINGS RECORD

Date Employed September 12, 19-- Occupation Secretary

Date Employment Terminated _____ Account Charged Office Salaries Exp.

DEDUCTIONS				NET AMOUNT PAID
FEDERAL INCOME TAX	FICA TAX	OTHER	TOTAL	
31780	20090	VF 3000	54870	232130
4540	2870	—	7410	33590
4540	2870	—	7410	33590
4540	2870	—	7410	33590
4540	2870	—	7410	33590
4540	2870	—	7410	33590
5260	3080	—	8340	35660

WAGE BRACKET WITHHOLDING TABLE

MARRIED Persons — BIWEEKLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —						
At least	But less than	0	1	2	3	4	5	6
		The amount of income tax to be withheld shall be —						
250	260	24.40	18.60	12.90	7.10	1.30	0	0
260	270	26.20	20.10	14.40	8.60	2.80	0	0
270	280	28.00	21.60	15.90	10.10	4.30	0	0
280	290	29.80	23.10	17.40	11.60	5.80	.10	0
290	300	31.60	24.70	18.90	13.10	7.30	1.60	0
300	320	34.30	27.40	21.10	15.30	9.60	3.80	0
320	340	37.90	31.00	24.10	18.30	12.60	6.80	1.00
340	360	41.50	34.60	27.70	21.30	15.60	9.80	4.00
360	380	45.10	38.20	31.30	24.40	18.60	12.80	7.00
380	400	48.70	41.80	34.90	28.00	21.60	15.80	10.00
400	420	52.30	45.40	38.50	31.60	24.60	18.80	13.00
420	440	56.30	49.00	42.10	35.20	28.20	21.80	16.00
440	460	60.50	52.60	45.70	38.80	31.80	24.90	19.00
460	480	64.70	56.60	49.30	42.40	35.40	28.50	22.00
480	500	68.90	60.80	52.90	46.00	39.00	32.10	25.20
500	520	73.10	65.00	56.90	49.60	42.60	35.70	28.80
520	540	77.30	69.20	61.10	53.20	46.20	39.30	32.40
540	560	81.50	73.40	65.30	57.20	49.80	42.90	36.00
560	580	85.70	77.60	69.50	61.40	53.40	46.50	39.60
580	600	90.30	81.80	73.70	65.60	57.60	50.10	43.20

WAGE BRACKET WITHHOLDING TABLE

MARRIED Persons — BIWEEKLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be —										
\$600	\$620	\$95.10	\$86.00	\$77.90	\$69.80	\$61.80	\$53.70	\$46.80	\$39.90	\$33.00	\$26.00	\$20.00
620	640	99.90	90.60	82.10	74.00	66.00	57.90	50.40	43.50	36.60	29.60	23.00
640	660	104.70	95.40	86.30	78.20	70.20	62.10	54.00	47.10	40.20	33.20	26.30
660	680	109.50	100.20	91.00	82.40	74.40	66.30	58.20	50.70	43.80	36.80	29.90
680	700	114.30	105.00	95.80	86.60	78.60	70.50	62.40	54.30	47.40	40.40	33.50
700	720	119.10	109.80	100.60	91.40	82.80	74.70	66.60	58.50	51.00	44.00	37.10
720	740	123.90	114.60	105.40	96.20	87.00	78.90	70.80	62.70	54.60	47.60	40.70
740	760	129.10	119.40	110.20	101.00	91.70	83.10	75.00	66.90	58.80	51.20	44.30
760	780	134.70	124.20	115.00	105.80	96.50	87.30	79.20	71.10	63.00	55.00	47.90
780	800	140.30	129.50	119.80	110.60	101.30	92.10	83.40	75.30	67.20	59.20	51.50
800	820	145.90	135.10	124.60	115.40	106.10	96.90	87.70	79.50	71.40	63.40	55.30
820	840	151.50	140.70	130.00	120.20	110.90	101.70	92.50	83.70	75.60	67.60	59.50
840	860	157.10	146.30	135.60	125.00	115.70	106.50	97.30	88.00	79.80	71.80	63.70
860	880	162.70	151.90	141.20	130.40	120.50	111.30	102.10	92.80	84.00	76.00	67.90
880	900	168.30	157.50	146.80	136.00	125.30	116.10	106.90	97.60	88.40	80.20	72.10
900	920	174.00	163.10	152.40	141.60	130.80	120.90	111.70	102.40	93.20	84.40	76.30
920	940	180.40	168.70	158.00	147.20	136.40	125.70	116.50	107.20	98.00	88.80	80.50
940	960	186.80	174.50	163.60	152.80	142.00	131.30	121.30	112.00	102.80	93.60	84.70
960	980	193.20	180.90	169.20	158.40	147.60	136.90	126.10	116.80	107.60	98.40	89.10
980	1,000	199.60	187.30	175.00	164.00	153.20	142.50	131.70	121.60	112.40	103.20	93.90

